

By the Committee on Regulated Industries; and Senator Haridopolos

580-2199-07

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A bill to be entitled
An act relating to tobacco products; amending s. 210.25, F.S.; defining the term "moist snuff"; amending s. 210.30, F.S.; requiring that a tax be imposed on moist snuff at a certain rate per ounce; requiring that the tax be computed based on the net weight as listed by the manufacturer; amending s. 951.22, F.S.; conforming a cross-reference; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Section 210.25, Florida Statutes, is amended to read:

210.25 Definitions.--As used in this part:

(1) "Business" means any trade, occupation, activity, or enterprise engaged in for the purpose of selling or distributing tobacco products in this state.

(2) "Consumer" means any person who has title to or possession of tobacco products in storage for use or other consumption in this state.

(3) "Division" means the Division of Alcoholic Beverages and Tobacco of the Department of Business and Professional Regulation.

(4) "Distributor" means:

(a) Any person engaged in the business of selling tobacco products in this state who brings, or causes to be brought, into this state from outside the state any tobacco products for sale;

1 (b) Any person who makes, manufactures, or fabricates
2 tobacco products in this state for sale in this state; or

3 (c) Any person engaged in the business of selling
4 tobacco outside this state who ships or transports tobacco
5 products to retailers in this state to be sold by those
6 retailers.

7 (5) "Manufacturer" means any person who manufactures
8 and sells tobacco products.

9 (6) "Place of business" means any place where tobacco
10 products are sold, manufactured, stored or kept for the
11 purpose of sale or consumption, including any vessel, vehicle,
12 airplane, train, or vending machine.

13 (7) "Retail outlet" means each place of business from
14 which tobacco products are sold to consumers.

15 (8) "Retailer" means any person engaged in the
16 business of selling tobacco products to ultimate consumers.

17 (9) "Sale" means any transfer, exchange, or barter for
18 a consideration. The term "sale" includes a gift by a person
19 engaged in the business of selling tobacco products for
20 advertising or as a means of evading this part or for any
21 other purpose.

22 (10) "Moist snuff" means any finely cut, ground, or
23 powdered tobacco that is not intended to be smoked, but does
24 not include any finely cut, ground, or powdered tobacco that
25 is intended to be placed in the nasal cavity.

26 ~~(11)(10)~~ "Storage" means any keeping or retention of
27 tobacco products for use or consumption in this state.

28 ~~(12)(11)~~ "Tobacco products" means loose tobacco
29 suitable for smoking; moist snuff; dry snuff; snuff flour;
30 cavendish; plug and twist tobacco; fine cuts and other chewing
31 tobaccos; shorts; refuse scraps; clippings, cuttings, and

1 sweepings of tobacco, and other kinds and forms of tobacco
2 prepared in such manner as to be suitable for chewing; but
3 "tobacco products" does not include cigarettes, as defined by
4 s. 210.01(1), or cigars.

5 ~~(13)~~~~(12)~~ "Use" means the exercise of any right or
6 power incidental to the ownership of tobacco products.

7 ~~(14)~~~~(13)~~ "Wholesale sales price" means the established
8 price for which a manufacturer sells a tobacco product to a
9 distributor, exclusive of any diminution by volume or other
10 discounts.

11 Section 2. Subsections (1) and (2) of section 210.30,
12 Florida Statutes, are amended to read:

13 210.30 Tax on tobacco products; exemptions.--

14 (1)~~(a)~~ A tax is ~~hereby~~ imposed upon all tobacco
15 products in this state and upon any person engaged in business
16 as a distributor thereof at the following rates:

17 1. Upon moist snuff, at the rate of cents per ounce
18 of moist snuff, with a proportionate tax at the same rate on
19 all fractions of an ounce thereof. Such tax shall be computed
20 based on the net weight as listed by the manufacturer.

21 2. Upon tobacco products other than moist snuff, at
22 the rate of 25 percent of the wholesale sales price of such
23 tobacco products.

24 ~~(b)~~ The ~~Such~~ tax on tobacco products shall be imposed
25 at the time the distributor:

26 1.~~(a)~~ Brings or causes to be brought into this state
27 from without the state tobacco products for sale;

28 2.~~(b)~~ Makes, manufactures, or fabricates tobacco
29 products in this state for sale in this state; or

30 3.~~(c)~~ Ships or transports tobacco products to
31 retailers in this state, to be sold by those retailers.

1 (2) A tax is ~~hereby~~ imposed upon the use or storage by
2 consumers of tobacco products in this state and upon such
3 consumers at the following rates:

4 (a) Upon moist snuff, at the rate of cents per
5 ounce of moist snuff, with a proportionate tax at the same
6 rate on all fractions of an ounce thereof. Such tax shall be
7 computed based on the net weight as listed by the
8 manufacturer.

9 (b) Upon tobacco products other than moist snuff, at
10 the rate of 25 percent of the cost of such tobacco products.

11
12 The tax imposed by this subsection ~~does shall~~ not apply if the
13 tax imposed by subsection (1) on such tobacco products has
14 been paid. This tax ~~does shall~~ not apply to the use or
15 storage of tobacco products in quantities of less than 1 pound
16 in the possession of any one consumer.

17 Section 3. Subsection (1) of section 951.22, Florida
18 Statutes, is amended to read:

19 951.22 County detention facilities; contraband
20 articles.--

21 (1) It is unlawful, except through regular channels as
22 duly authorized by the sheriff or officer in charge, to
23 introduce into or possess upon the grounds of any county
24 detention facility as defined in s. 951.23 or to give to or
25 receive from any inmate of any such facility wherever said
26 inmate is located at the time or to take or to attempt to take
27 or send therefrom any of the following articles which are
28 hereby declared to be contraband for the purposes of this act,
29 to wit: Any written or recorded communication; any currency or
30 coin; any article of food or clothing; any tobacco products as
31 defined in s. 210.25(12) ~~s. 210.25(11)~~; any cigarette as

1 | defined in s. 210.01(1); any cigar; any intoxicating beverage
2 | or beverage which causes or may cause an intoxicating effect;
3 | any narcotic, hypnotic, or excitative drug or drug of any kind
4 | or nature, including nasal inhalators, sleeping pills,
5 | barbiturates, and controlled substances as defined in s.
6 | 893.02(4); any firearm or any instrumentality customarily used
7 | or which is intended to be used as a dangerous weapon; and any
8 | instrumentality of any nature that may be or is intended to be
9 | used as an aid in effecting or attempting to effect an escape
10 | from a county facility.

11 | Section 4. This act shall take effect July 1, 2007.

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13 | STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
14 | COMMITTEE SUBSTITUTE FOR
15 | Senate Bill 2402

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16 | The committee substitute (CS) amends 210.25(12), F.S., to
17 | define the term "moist snuff." The CS reinstates the term
18 | "snuff flour" to the definition of tobacco products. The CS
19 | also renames the term "snuff" to "moist snuff" and adds the
20 | term "dry snuff" to the definition of tobacco products. The CS
21 | also amends s. 210.30, F.S., to reference "moist snuff"
22 | instead of "snuff."

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